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AUDIT SECTION, CERTIFICATION AND LIAISON BRANCH - FINANCE
DIVISION

PRINCIPAL FUNCTIONS

The principal functions of the Audit Section are set forth as follows:

- a. To audit all Field Station and Revolving Fund Accounts in accordance with criteria and procedures concurred in by the Chief, C & L Branch, and the area Certifying Officers concerned.
- b. To audit Miscellaneous Claims (except routine claims and vouchers which can be more expeditiously processed by the Certifying Officers directly).
- c. To audit and supervise the processing of sensitive Agent Pay and Travel Accounts. An Agent Payroll Section has recently been established which releases this section of the computation and payment to the agents. However, a project is in progress whereby all Agent Pay Accounts are in the process of audit.
- d. To correlate and coordinate, as necessary, all instructions pertaining to justification, documentation and correction of accounts and vouchers.
- e. To recommend assignments or changes in assignment, of Field Finance Officers in order that there will be adequate provision for necessary field employees to handle accounts as required.
- f. Maintain central files for all applicable regulations, and act as a distribution center to all other points of filing, and periodically ascertain that all files are complete and in order.

With regard to the audit of Station accountings and Revolving Funds, audit criteria has been written and published in the form of Finance Division Notice No. 130, dated 22 January 1951, and an audit program has been established in the form of two transmittal sheets, one from Accounts Section to Audit Section, and one from Audit Section to Certifying Officer.

Pending arrival of the full complement, the Audit Section has been auditing only the Station accountings and whatever special jobs are turned over to the section by the Certifying Officers. However, when the personnel problem is solved and the T/O completed, the other functions of the section will be resumed.

The audit of Miscellaneous Claims will include claims of any type made against the Agency. Since claims such as requests for travel advances can be handled more expeditiously by the appropriate Certifying Officer, this section will not be concerned with claims of this nature, but will handle such claims as Project Accountings, Travel Claims from Staff and Contract Agents, Operational Accountings by individuals, and the like.

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AUDIT SECTION (Cont'd)

The correlation and coordination of instructions pertaining to justification, documentation and correction of accounts and vouchers also includes the standardization of accounting routines and procedures. Along these lines, a procedure and reporting form has been drawn up for Class "B" Stations and is awaiting final approval before being sent to the Field installations.

The Audit Section will also prepare an Accounting Manual which will be employed by Class "A" Stations.

PERSONNEL

The Audit Section calls for the following Staff:

25X1A

25X9A2

Chief of Section -
Auditors -
Accountant-Auditors -
Accountants -
Accounting Clerk -
Clerk-Stenographer -

The Chief is the liaison between the Audit Section and the other Sections and Branches of the Finance Division. He is responsible for the organization and administration of the Section, establishing internal procedures and routines, preparation and revision of audit criteria and programs, preparation and revision of accounting forms and procedures employed by Field installations, review and release of Audit Reports to the Certifying Officers, training and directing the work of the other employees of the Section and similar related duties, as assigned.

The Auditors are to perform the audits, as directed by the Chief of the Section, to write the dispatches and reports on the audits, to assist the Chief in the review of the audits, in the preparation of forms and procedures, to assist in the training of new personnel, performance of special audits, and other related duties as assigned by the Chief of the Section.

The Accountant-Auditors are to assist in the audits of Class "A" Station Accountings, to audit Class "B" Stations under the direction of the auditors, and to audit the Project and Individual Accountings.

The Accountants will audit Travel Claims of Staff and Contract Agents, will assist the auditors in the Class "A" Station audits and other related duties as assigned.

The Accounting Clerk will maintain the necessary logs, files, take care of the clerical needs of the Section, and perform the related duties assigned.

The Clerk-Stenographer will do all stenographic work of the Section and assist in the clerical duties as time permits.

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AUDIT SECTION (Cont'd)

FLOW OF WORK

The following procedure is to be adhered to in processing the work through the Audit Section:

1. As Accountings and documents are received, they are to be logged in and filed in the proper file by the Accounting Clerk.
2. They will be distributed to the Auditors, preferably on a first-in first-out basis.
3. When an Accounting has been assigned, it will be retained by the Auditor until it has been completely audited, necessary letters have been drafted to both the Field and the Foreign Division, and the Accounting is ready for review.
4. The audited Accounting will be returned to the Accounting Clerk, who will log it to the review file and file it in the proper place.
5. When an audited Accounting is taken for review, the reviewer will initial the Inventory Card opposite the appropriate Accounting so as to delete it from the list pending review.
6. After review, the Accounting will be given to the Clerk-Stenographer for typing. After the letters have been typed, they will be given to the Chief of the Section who will review the finished product, initial the letters as an indication of approval by the Audit Section before forwarding to the appropriate Certifying Officer.
7. The completed Accounting, letters to the Field and Foreign Division, will be given to the Accounting Clerk for logging out to the Certifying Officers; thus, completing its processing by the Audit Section.

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AUDIT SECTION (Cont'd)

REQUIRED READING - ALL PERSONNEL

1. Confidential Funds Regulations
2. GAI-11
3. Periodic Review of OSO and OPC Regulations
4. CIA Regulations
5. Finance Division Notices
6. Audit Criteria

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